

Abraham, Emil E.

From: Joyce Lamb <joyce.lamb@wyo.gov>
Sent: Monday, May 19, 2014 11:06 AM
To: Abraham, Emil E.
Subject: [EXTERNAL] POLICY INFO ON TAX EXEMPT ENTITIES, PER YOUR REQUEST

Emil,

Below is the information you asked me about by phone today. It comes from a publication specific to contractors that is out on our website. I tried to send the entire document, but was not able to do this. So I have copied and pasted the wording below that is specific to your questions, and I am giving you instructions on how to get to the document yourself.

Go to our website: <http://revenue.wyo.gov>

Then on the left side bar, under the word HOME,
Go to the "Excise Sales & Use Tax Division" section
Below that, select "Publications"

The once the list of publications comes up, select "Sales/Use Tax Publications for Specific Industries"
Then select "Contractors".

This wording is in the document under the heading of "Exempt Entities"

This should answer your question.

Contact our office if you have any more questions.

Thank you.
Joyce

Exempt Entities

Contractors performing real property services for exempt entities (such as the State of Wyoming, its political subdivisions or a religious or charitable organization) are still responsible for sales and use tax on all equipment, materials, fixtures, and supplies purchased by the contractor to perform under the contract. [WY Dept of Rev Rules, Chap 2, Sec 12(f)]

1. Contractors performing work for exempt entities such as the State of Wyoming, its political subdivisions, or religious organizations, are subject to the sales and use tax. The equipment, materials, fixtures, and supplies purchased by the contractor to perform under the contract are taxable items. The exempt entity cannot pass it's exemption forward to a contractor performing work for the entity. - 3 -

Publication: Sales Tax Guidelines for the Construction Industry Page 4

2. Sales/Use tax can only be avoided if the exempt entity purchases tax exempt all tangible property necessary to improve or construct the real property from a third party supplier and engages the contractor to perform a labor only contract. The supplier and the contractor cannot be the same company.

Joyce

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